

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 270 Section 270 Table of Contents**

TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE

PART 270  
HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX

Section	
270.101	Nature of the Home Rule Municipal Retailers' Occupation Tax
270.105	Registration and Returns
270.110	Claims to Recover Erroneously Paid Tax
270.115	Jurisdictional Questions
270.120	Incorporation of Retailers' Occupation Tax Regulations by Reference
270.125	Penalties, Interest and Procedures
270.130	Effective Date

AUTHORITY: Implementing the Home Rule Municipal Retailers' Occupation Tax Act [65 ILCS 5/8-11-1] and authorized by Section 2505-15 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-15].

SOURCE: Adopted August 1, 1955; amended at 3 Ill. Reg. 44, p. 189, effective October 19, 1979; amended at 6 Ill. Reg. 2836, 2839 and 2841, effective March 3, 1982; codified at 6 Ill. Reg. 9681; amended at 15 Ill. Reg. 3507, effective February 21, 1991; amended at 24 Ill. Reg. 8111, effective May 26, 2000; amended at 24 Ill. Reg. 18351, effective December 1, 2000; emergency amendment at 38 Ill. Reg. 4060, effective January 22, 2014, for a maximum of 150 days; emergency expired June 20, 2014; amended at 38 Ill. Reg. 14307, effective June 25, 2014.